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11 Attorneys for USACM Liquidating Trust

12 **UNITED STATES BANKRUPTCY COURT**
13 **DISTRICT OF NEVADA**

14 In re:

15 **USA COMMERCIAL MORTGAGE**
16 **COMPANY,**

17 Debtor.

18 Case No. BK-S-06-10725-LBR

19 Chapter 11

20 **DECLARATION OF EDWARD M.**
21 **BURR IN SUPPORT OF OMNIBUS**
22 **OBJECTIONS TO PROOFS OF**
23 **CLAIM BASED UPON**
24 **INVESTMENT IN HARBOR**
25 **GEORGETOWN LOAN AND**
26 **CERTIFICATE OF SERVICE**

27 Date of Hearing: July 26, 2011
28 Time of Hearing: 1:30 p.m.
29 Estimated time for Hearing: 10 minutes

30 I, Edward M. Burr, hereby declare under penalty of perjury that:

31 1. I am a principal with Sierra Consulting Group, LLC (“Sierra”). Sierra is one
32 of the leading providers of restructuring advisory and litigation support services in the
33 Southwest. Sierra is a leading national consulting firm comprised of experienced CPAs
34 and other financial professionals.

35 2. I submit this declaration on behalf of the USACM Liquidating Trust’s
36 Objections to Proofs of Claim filed this date.

37 3. This Court approved the Official Committee of Unsecured Creditors of USA
38 Commercial Mortgage Company’s (“Committee”) appointment of Sierra as financial
39 advisers on August 11, 2006. From that date to the Effective Date of the Debtors’
40 confirmed Plan of Reorganization, I have assisted the Committee in analyzing facts

1 concerning these jointly administered bankruptcy cases. As of the Effective Date of the
2 confirmed Plan of Reorganization, Sierra has been retained by the USACM Liquidating
3 Trust to investigate and reconcile the claims against the USA Commercial Mortgage
4 Company (“USACM”) estate.

5 4. I make the following declaration based upon my personal knowledge, and
6 upon the records of the Debtors described in this declaration, including Debtors’ original
7 and amended schedules of liabilities and the proofs of claim described herein, as well as
8 Debtors’ accounting records.

9 5. On March 12, 2007 Effective Date of the Plan, the USACM Liquidating
10 Trust succeeded to USACM’s rights with respect to books and records.

11 6. Sierra has been working closely with both the Trustee for the USACM
12 Liquidating Trust and Development Specialist Inc. (“DSI”), the Trustee’s financial
13 advisor, in evaluating all of the claims that were filed in the USACM estate.

14 7. **Exhibit A**, attached, lists Proofs of Claim filed by Direct Lenders that
15 appear to be based upon an investment in the Harbor Georgetown Loan. **Exhibit A**
16 identifies the Proof of Claim number, the claimant, the claimant’s address, the total
17 amount of the claim and the total amount of the claim that appears to be related to an
18 investment in the Harbor Georgetown Loan based upon the information provided by the
19 claimant.

20 Dated: June 17, 2011

21 /s/ Edward M. Burr

22 Edward M. Burr

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1 Copy of the foregoing mailed (without exhibit)
2 by first class Postage prepaid U.S. Mail on
3 June 17, 2011 to the investors in the
4 Harbor Georgetown Loan listed on Exhibit A.

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s/ *Matt Burns* _____
Matt Burns
Lewis and Roca LLP